



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**11 Dawson 0373 Glendive Public Schools**

#### 0206 Glendive Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	5,330,389.22	5,306,242.72	0.00	24,146.50	0.00	0.00
21XX Support Services - Students	487,869.10	487,869.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	126,828.54	126,828.54	0.00	0.00	0.00	0.00
222X Educational Media Services	388,437.59	388,437.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	219,841.54	219,841.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	503,215.70	503,215.70	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	3,500.66	0.00	3,500.66	0.00	0.00	0.00
25XX Support Services - Business	80,750.83	0.00	80,750.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	762,873.21	757,802.63	0.00	5,070.58	0.00	0.00
27XX Student Transportation Services	482,081.09	482,081.09	0.00	0.00	0.00	0.00
31XX Food Services	293,934.48	288,370.12	0.00	5,564.36	0.00	0.00
34XX Extracurricular - Activities	1,637.81	1,637.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	97,182.96	97,182.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	417.58	417.58	0.00	0.00	0.00	0.00
<b>Totals</b>	8,778,960.31	8,659,927.38	84,251.49	34,781.44	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	8,778,960.31					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**11 Dawson 0373 Glendive Public Schools**

**0207 Dawson H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,058,025.12	2,026,779.42	0.00	31,245.70	0.00	0.00
21XX Support Services - Students	135,695.73	135,695.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	27,768.86	27,768.86	0.00	0.00	0.00	0.00
222X Educational Media Services	195,974.47	195,974.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,315.77	89,315.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	317,233.62	317,233.62	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	3,500.66	0.00	3,500.66	0.00	0.00	0.00
25XX Support Services - Business	48,643.45	0.00	48,643.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	541,077.29	539,387.10	0.00	1,690.19	0.00	0.00
27XX Student Transportation Services	172,458.21	172,458.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	60,222.32	60,222.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	200,894.06	200,894.06	0.00	0.00	0.00	0.00
<b>Totals</b>	3,850,809.56	3,765,729.56	52,144.11	32,935.89	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,850,809.56					

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0206 Glendive Elem	Indirect/Direct	84,251.49 / 8,659,927.38	0.97%		
	LE 0207 Dawson H S	Indirect/Direct	52,144.11 / 3,765,729.56	1.38%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0206 Glendive Elem	0.0100	0.0093	0.0084	0.0087	0.97%
	0207 Dawson H S	0.0100	0.0093	0.0084	0.0087	1.38%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0206 Glendive Elem	0.0000	0.0000	0.0000	0.0000	
	0207 Dawson H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0206 Glendive Elem	0.0100	0.0093	0.0084	0.0087	
	0207 Dawson H S	0.0100	0.0093	0.0084	0.0087	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0206 Glendive Elem	0.88%	
	0207 Dawson H S	0.95%	

Line F Average of LE's contained under one School System Code (SS)		2018	SS Reclaasified Rate
0373 Glendive Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.92%</b>	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

11 Dawson 0382 Lindsay Elementary

#### 0216 Lindsay Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	121,297.09	121,297.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	45.00	45.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,510.25	1,510.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	33,550.45	32,426.51	0.00	1,123.94	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,470.17	16,470.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,316.55	4,316.55	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,291.74	0.00	0.00	11,291.74	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,178.59	0.00	0.00	4,178.59	0.00	0.00
<b>Totals</b>	192,659.84	176,065.57	0.00	16,594.27	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	192,659.84					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**11 Dawson 0393 Richey Public Schools**

**0227 Richey Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	375,152.00	375,152.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	81,289.00	81,289.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,745.00	1,745.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,362.00	7,232.00	34,130.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	78,083.00	78,083.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	74,903.00	48,578.00	0.00	26,325.00	0.00	0.00
31XX Food Services	1,600.00	1,600.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,091.00	5,091.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,291.02	37,291.02	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	240,246.00	0.00	0.00	240,246.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	24,718.00	0.00	0.00	24,718.00	0.00	0.00
<b>Totals</b>	961,480.02	636,061.02	34,130.00	291,289.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	961,480.02					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

**11 Dawson 0393 Richey Public Schools**

**0228 Richey H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	319,898.15	319,898.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	109,503.00	79,464.00	0.00	30,039.00	0.00	0.00
25XX Support Services - Business	67,942.00	3,374.00	64,568.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	137,851.28	137,851.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	60,002.00	33,677.00	0.00	26,325.00	0.00	0.00
31XX Food Services	20,290.00	20,290.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,739.00	7,739.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	106,837.33	106,837.33	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	152,353.00	0.00	0.00	152,353.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	97,844.00	0.00	0.00	97,844.00	0.00	0.00
<b>Totals</b>	1,080,259.76	709,130.76	64,568.00	306,561.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,080,259.76					

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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	LE 0227 Richey Elem	Indirect/Direct	34,130.00 / 636,061.02	5.37%				
	LE 0228 Richey H S	Indirect/Direct	64,568.00 / 709,130.76	9.11%				
Line B Preliminary Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0227 Richey Elem			0.0385	0.0390	0.0354	0.0350	5.37%
	0228 Richey H S			0.0385	0.0390	0.0354	0.0350	9.11%
Line C Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0227 Richey Elem			0.0000	0.0000	0.0000	0.0000	
	0228 Richey H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0227 Richey Elem			0.0385	0.0390	0.0354	0.0350	
	0228 Richey H S			0.0385	0.0390	0.0354	0.0350	
Line E Five Year Average with 5% Discount	LE						2018	LE Reclaasified Rate
	0227 Richey Elem						3.83%	
	0228 Richey H S						4.54%	
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate
	0393 Richey Public Schools			Your Preliminary Rate by School System (SS) is:			4.19%	
				This same rate is applied to both EL and HS in the same SS				

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**11 Dawson 1029 Deer Creek Elementary**

#### 1193 Deer Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	143,359.62	142,869.66	0.00	489.96	0.00	0.00
21XX Support Services - Students	7,894.16	7,894.16	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	91.20	91.20	0.00	0.00	0.00	0.00
222X Educational Media Services	9,297.17	4,467.17	0.00	4,830.00	0.00	0.00
23XX Support Services - General Administration	26,586.49	26,586.49	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	37,242.81	27,058.96	0.00	10,183.85	0.00	0.00
27XX Student Transportation Services	502.10	502.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,442.34	0.00	0.00	10,442.34	0.00	0.00
<b>Totals</b>	235,415.89	209,469.74	0.00	25,946.15	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	235,415.89					

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 1193 Deer Creek Elem</b>	Indirect/Direct	0.00 / 209,469.74	0.00%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	0.00%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	1193 Deer Creek Elem			0.00%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
1029 Deer Creek Elementary		
<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.00%</b>	
This same rate is applied to both EL and HS in the same SS		

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